

EXHIBIT C

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Commonwealth of Puerto Rico
Department of the Treasury]

Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

December 12, 2016

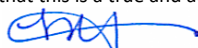
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on November 3, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander Sport	2017	JA4AP3AU0HZ002013	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU7HZ003000	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU3HZ002295	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU1HZ002604	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AUXHZ000849	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AUXHZ001287	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU9HZ001703	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU8HZ001031	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU8HZ001773	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU2HZ003194	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU3HZ003429	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU9HZ003483	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU2HZ003275	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU7HZ000730	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU3HZ001454	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU1HZ001582	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU9HZ003077	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU9HZ000485	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU7HZ000565	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU4HZ001169	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU0HZ002500	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU5HZ000449	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU0HZ001833	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU2HZ002191	\$108.37

[I hereby certify that I am fluent in both Spanish and English and
that this is a true and accurate translation to the best of my abilities.


Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]

Mitsubishi	Outlander Sport	2017	JA4AP3AU5HZ002797	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU7HZ002915	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU2HZ002398	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU6HZ002730	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU1HZ002845	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU1HZ002893	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU0HZ003291	\$108.37

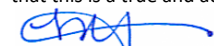
Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

However, if you do not agree with this decision, you may appeal before the Court of First Instance in the manner required by law within thirty (30) days following the date in which such notice was mailed, as established by Section 6025.01 of the Code.

[signed]

Myrna Y. Medina Massanet, Esq.
Director
Consumption Tax Bureau

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]



DEPARTAMENTO DE HACIENDA
PO BOX 9024140
SAN JUAN PR 00902-4140

ELECTRONIC SERVICE REQUESTED



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Treasury Department
Internal Revenue Area
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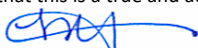
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on November 3, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander	2017	JA4AD2A34HZ000257	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A38HZ000245	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ000851	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ000928	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ001687	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ002102	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ002607	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ000418	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A38HZ001427	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ001622	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ002291	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ003076	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ003129	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ000323	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ000918	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ001113	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ001450	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ002462	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ002812	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ000992	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ001664	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ001920	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ002034	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ002166	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ003298	\$77.48

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Mitsubishi	Outlander	2017	JA4AD2A32HZ000631	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ000869	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A39HZ001047	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ001753	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ002220	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ000434	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ002265	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ002386	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ003269	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ003533	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ001005	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ001091	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ001240	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ001364	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ001877	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ000524	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ000604	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ001224	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ001690	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ000267	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ000737	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A39HZ000741	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ001316	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ002748	\$77.48

Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

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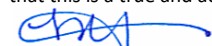
[signed]

Myrna Y. Medina Massanet, Esq.

Director

Consumption Tax Bureau

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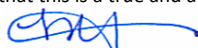
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on November 11, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Mirage	2017	ML32A4HJ4HH012436	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012758	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012816	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012830	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH011535	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012394	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012456	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012511	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012730	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012458	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012814	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH011318	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ6HH012437	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012729	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012824	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ5HH012512	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH012149	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH012457	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012489	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012785	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012735	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012434	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ9HH012819	\$25.61

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Mitsubishi	Mirage	2017	ML32A4HJXHH012568	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012429	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012761	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH011856	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH011857	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012847	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012385	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH011794	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ9HH011878	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012391	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012780	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012425	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012589	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012764	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH012569	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012845	\$25.61

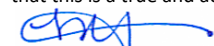
Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

However, if you do not agree with this decision, you may appeal before the Court of First Instance in the manner required by law within thirty (30) days following the date in which such notice was mailed, as established by Section 6025.01 of the Code.

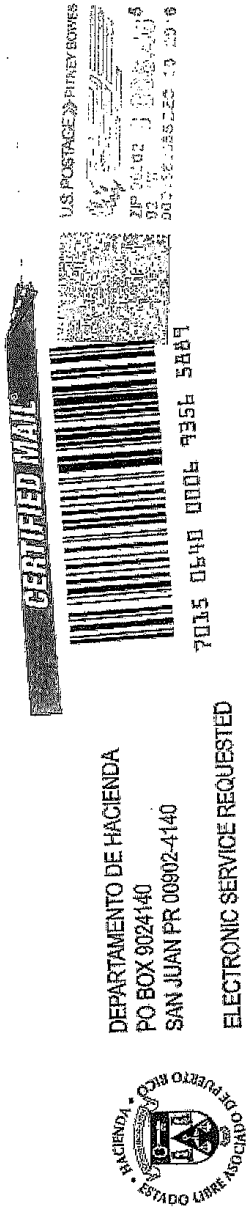
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Myrna Y. Medina Massanet, Esq.
Director
Consumption Tax Bureau

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]



DEPARTAMENTO DE HACIENDA
PO BOX 9024140
SAN JUAN PR 00902-4140

ELECTRONIC SERVICE REQUESTED



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Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

December 12, 2016

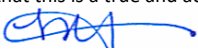
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on November 29, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Lancer	2017	JA32U2FUXHU002456	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU5HU002574	\$46.31
Mitsubishi	Lancer	2017	JA32U2FUXHU002702	\$23.99
Mitsubishi	Lancer	2017	JA32U2FU9HU002667	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU2HU002757	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU1HU002961	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU5HU002719	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU3HU002606	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU6HU002583	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU5HU002431	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU7HU002530	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU7HU002527	\$23.99
Mitsubishi	Lancer	2017	JA32U2FU6HU002597	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU9HU002724	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU2HU002547	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU7HU002737	\$120.77
Mitsubishi	Lancer	2017	JA32U2FUXHU002487	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU8HU002701	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU3HU002590	\$23.99
Mitsubishi	Lancer	2017	JA32U2FU3HU002590	\$23.99
Mitsubishi	Lancer	2017	JA32U2FU7HU002687	\$46.31

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Mitsubishi	Lancer	2017	JA32U2FU4HU002582	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU9HU002514	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU5HU002538	\$23.99
Mitsubishi	Lancer	2017	JA32U2FU1HU002720	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU0HU002515	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU9HU002464	\$23.99
Mitsubishi	Lancer	2017	JA32U2FU7HU002544	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU1HU002443	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU2HU002628	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU6HU002485	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU9HU002674	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU1HU002541	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU3HU002704	\$120.77
Mitsubishi	Lancer	2017	JA32U2FU9HU002416	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU3HU002718	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU2HU002645	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU5HU002493	\$46.31
Mitsubishi	Lancer	2017	JA32U2FU9HU002660	\$46.31

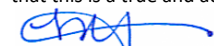
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[signed]

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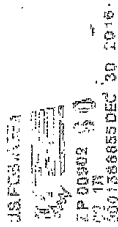


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DEPARTAMENTO DE HACIENDA
PO BOX 9024140
SAN JUAN PR 00902-4140

ELECTRONIC SERVICE REQUESTED



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Commonwealth of Puerto Rico
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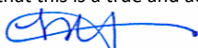
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Mitsubishi	Outlander Sport	2017	JA4AP3AUXHZ006473	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU3HZ006749	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU6HZ006891	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU2HZ007407	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU8HZ007959	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU4HZ007134	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU1HZ007611	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU2HZ007732	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP3AU0HZ007261	\$108.37
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ007223	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU5HZ007875	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU3HZ007440	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ007007	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ005422	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ005763	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU0HZ006021	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ006670	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ005812	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ006568	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ007787	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ007383	\$19.64

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]

Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ005084	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ006446	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU2HZ004755	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU1HZ006206	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU6HZ006329	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AUXHZ005961	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU1HZ004942	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU1HZ006139	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU8HZ007644	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU4HZ004739	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU5HZ007164	\$19.64
Mitsubishi	Outlander Sport	2017	JA4AP4AU3HZ005591	\$19.64

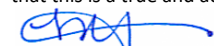
Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

However, if you do not agree with this decision, you may appeal before the Court of First Instance in the manner required by law within thirty (30) days following the date in which such notice was mailed, as established by Section 6025.01 of the Code.

[signed]

Myrna Y. Medina Massanet, Esq.
Director
Consumption Tax Bureau

[I hereby certify that I am fluent in both Spanish and English and
that this is a true and accurate translation to the best of my abilities.



Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]

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Department of the Treasury]

Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

December 12, 2016

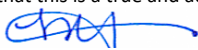
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on November 29, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Mirage	2017	ML32A4HJ1HH012992	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH013105	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH013222	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012978	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH013312	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012871	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH013320	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012947	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012922	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJXHH012991	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH013315	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012899	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012875	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ1HH013317	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012981	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH013104	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012869	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH013232	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012931	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012883	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH013075	\$25.61

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Mitsubishi	Mirage	2017	ML32A4HJ3HH012900	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ3HH012993	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012498	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH012935	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ8HH012908	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH013229	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ0HH013342	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ7HH012849	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ4HH012937	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ9HH013226	\$25.61
Mitsubishi	Mirage	2017	ML32A4HJ2HH012886	\$25.61

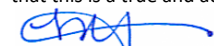
Your request has been denied. The value declared at the time of introducing the vehicles does not reasonably reflect the Taxable Price in Puerto Rico, in accordance with Article 2011(c)(2)-1 of Regulation 7437 of December 14, 2007 and the corresponding Sections 3010.01(10) and (11) of the 2011 Puerto Rico Internal Revenue Code, as amended (the "Code").

However, if you do not agree with this decision, you may appeal before the Court of First Instance in the manner required by law within thirty (30) days following the date in which such notice was mailed, as established by Section 6025.01 of the Code.

[signed]

Myrna Y. Medina Massanet, Esq.
Director
Consumption Tax Bureau

[I hereby certify that I am fluent in both Spanish and English and that this is a true and accurate translation to the best of my abilities.]



Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]



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SAN JUAN PR 00902-4140

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Department of the Treasury]

Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

December 12, 2016

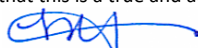
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on November 29, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander	2017	JA4AD2A34HZ000260	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ001524	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ000348	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ001496	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ000279	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ000558	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ002081	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ000306	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ001292	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ002632	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ001531	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ001862	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ002981	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ002726	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A38HZ003615	\$77.48
Mitsubishi	Outlander	2017	JA4JZ4AX1HZ004329	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX1HZ003939	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX9HZ002859	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX2HZ002881	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX3HZ003067	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AX2HZ008065	\$634.19
Mitsubishi	Outlander	2017	JA4JZ4AXXHZ003728	\$634.19

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]

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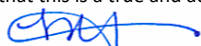
[signed]

Myrna Y. Medina Massanet, Esq.

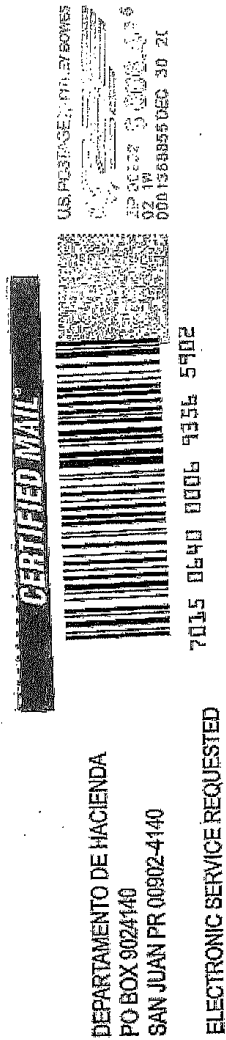
Director

Consumption Tax Bureau

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]



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Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

December 12, 2016

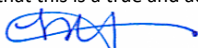
Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949

DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on December 2, 2016, for the following motor vehicles:

Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Outlander	2017	JA4AD2A34HZ000260	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ001524	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ000348	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ001496	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ000279	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ000558	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A39HZ003865	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ005748	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ005877	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ006315	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ007024	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A39HZ007561	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A33HZ008009	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ007515	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A38HZ007308	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ008061	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A32HZ005411	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A30HZ006203	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A37HZ008093	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A31HZ008171	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ005368	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ006625	\$77.48

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FCICE Certificate No. 06-001]

Mitsubishi	Outlander	2017	JA4AD2A39HZ004143	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A36HZ004262	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ006063	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A39HZ008113	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A35HZ008156	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ006141	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A38HZ008071	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A34HZ008102	\$77.48
Mitsubishi	Outlander	2017	JA4AD2A3XHZ006094	\$77.48

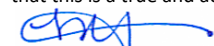
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[signed]

Myrna Y. Medina Massanet, Esq.
Director
Consumption Tax Bureau

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]



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Department of the Treasury]


Commonwealth of Puerto Rico
Treasury Department
Internal Revenue Area
Consumption Tax Bureau

December 12, 2016

Ms. Nancy Díaz
Accounting Manager
Mitsubishi Motors Sales of Caribbean, Inc.
Road 2 Km. 20.1 Candelaria Ward
Toa Baja, PR 00949


DENIAL OF EXCISE TAX REFUND

We have completed our evaluation of your claim for refund of excise taxes paid, received on December 2, 2016, for the following motor vehicles:



Make	Model	Year	Serial Number	Amount Claimed
Mitsubishi	Mirage G4	2017	ML32F3FJ4HHF12923	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ3HHF13013	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ4HHF12985	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ6HHF12891	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ3HHF12959	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ7HHF13435	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ7HHF12964	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ1HHF13009	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJXHHF13509	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJXHHF13526	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJXHHF12909	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ9HHF12965	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ4HHF13005	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ2HHF13435	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ0HHF13485	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ2HHF12886	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ7HHF12897	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ6HHF13524	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ7HHF12981	\$26.22
Mitsubishi	Mirage G4	2017	ML32F3FJ2HHF12970	\$26.22

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Margot A. Acevedo Chabert
FCICE Certificate No. 06-001]

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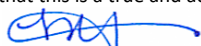
[signed]

Myrna Y. Medina Massanet, Esq.

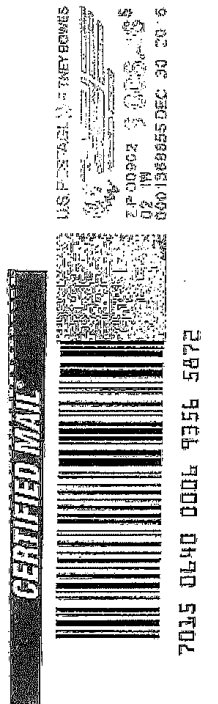
Director

Consumption Tax Bureau

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